

**TABLE OF CONTENTS**

FOREWORD

INTRODUCTION TO THE DOD FINANCIAL MANAGEMENT REGULATION

TABLE OF CONTENTS

FIGURES

TABLES

CHAPTER 1 GENERAL REPORTING

0101 GENERAL  
0102 STANDARDS  
0103 REPORTS

CHAPTER 2 DEPARTMENTAL FINANCIAL REPORTS ROLES AND RESPONSIBILITIES

0201 GENERAL  
0202 RESPONSIBILITIES

CHAPTER 3 ACCOUNTABILITY FOR CASH

0301 GENERAL  
0302 STATEMENT OF ACCOUNTABILITY, SF 1219  
0303 STATEMENT OF TRANSACTIONS, DD FORM 1329 OR 1329m

CHAPTER 4 APPROPRIATION AND FUND STATUS REPORTS

0401 GENERAL  
0402 YEAR-END CLOSING STATEMENT (FMS FORM 2108)  
0403 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES  
(SF 133)  
0404 SCHEDULE OF TRANSFERS  
0405 SUPPLEMENTAL: TOTAL REIMBURSEMENTS  
0406 APPROPRIATION STATUS BY FY PROGRAM AND SUBACCOUNTS  
(ACCT RPT (M) 1002)  
0407 REPORTING OBLIGATION AND OUTLAY DATA  
ANX 1 FMS FORM 2108, YEAR END CLOSING STATEMENT  
ANX 2 SF 133, REPORT ON BUDGET EXECUTION AND BUDGETARY  
RESOURCES  
ANX 3 SCHEDULE OF TRANSFERS  
ANX 4 SUPPLEMENTAL: TOTAL REIMBURSEMENTS ANTICIPATED

ANX 5	APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNTS
CHAPTER 5	GENERAL PURPOSE REPORTING
0501	REPORT ON FINANCIAL POSITION, SF 220
0502	ADDITIONAL FINANCIAL INFORMATION, SF 220-1
0503	DIRECT AND GUARANTEED LOANS REPORTED BY AGENCY AND PROGRAM DUE FROM THE PUBLIC, SF 220-8
0504	REPORT ON ACCOUNTS AND LOANS RECEIVABLE DUE FROM THE PUBLIC, SF 220-9
0505	REPORT ON OPERATIONS, SF 221
0506	REPORT ON CASH FLOW, SF 222
0507	REPORT ON RECONCILIATION, SF 223
0508	FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM REPORTING
0509	CIVIL MONETARY PENALTY REPORT
ADD	ADDITIONAL REPORTING AND DISTRIBUTION INSTRUCTIONS
CHAPTER 6	FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM REPORTING AND VERIFICATION REQUIREMENTS
0601	BACKGROUND
0602	POLICY
0603	DEFINITION OF TERMS USED FOR FACTS REPORTING
0604	DOD REPORTING ENTITIES
CHAPTER 7	FOREIGN CURRENCY REPORTS
0701	GENERAL
0702	REPORTING PROCEDURES
0703	CENTER/SERVICE AND INTERMEDIATE/INSTALLATION LEVEL REPORT REQUIREMENTS
APX A	DFAS CENTER FOR SUSTAINING FORCES-INDIANAPOLIS FOREIGN CURRENCY REPOSTS
APX B	DFAS-CLEVELAND AND KANSAS CITY CENTERS FOREIGN CURRENCY REPORTS
APX C	DFAS-DENVER CENTER FOREIGN CURRENCY REPORTS
APX D	DFAS CENTERS/DEFENSE AGENCY FOREIGN CURRENCY REPORTS
CHAPTER 8	SPECIAL REPORTS
0801	CASH FLOW REPORT
0802	CASH MANAGEMENT INITIATIVE REPORT
0803	PROMPT PAYMENT REPORT

0804	DIRECT DEPOSIT/ELECTRONIC FUNDS TRANSFER (DD/EFT) STATUS REPORT
0805	MUTUAL LOGISTICS REPORTS
CHAPTER 9	ACCOUNTING AND REPORTING FOR OPERATION AND MAINTENANCE OF THE FAMILY HOUSING PROGRAM
0901	GENERAL
0902	ACCOUNTING REQUIREMENTS
0903	ACCOUNT STRUCTURE AND CONTENT
0904	COST IDENTIFICATION PROCEDURES
0905	COST ELEMENTS AND COMPUTATION OF CHARGES
0906	REIMBURSEMENTS
0907	REPORTING
0908	INTERNAL CONTROL
CHAPTER 10	INFORMATION RETURNS - FORM 1099
1001	GENERAL
1002	PURPOSE
1003	APPLICATION AND SCOPE
1004	REPORT FORMAT
1005	FREQUENCY AND DISTRIBUTION
1006	PREPARATION INSTRUCTIONS
CHAPTER 11	FINANCING AND REPORTING COSTS OF MILITARY RESOURCES USED IN CIVIL DISTURBANCES
1101	PURPOSE
1102	APPLICATION AND SCOPE
1103	PROCEDURES
1104	INSTRUCTIONS FOR PREPARATION OF REPORT OF CIVIL DISTURBANCE COSTS
CHAPTER 12	COLLECTING AND REPORTING OF FOREIGN INDEBTEDNESS WITHIN THE DEPARTMENT OF DEFENSE (DOD)
1201	POLICY
1202	COLLECTION AND FOLLOW-UP PROCEDURES
1203	REPORTING OF ACCOUNTS RECEIVABLE AND SALES UNDER 120-DAY DELAYED PAYMENT TERMS (SHORT-TERM CREDIT)
1204	COLLECTING AND REPORTING OF FOREIGN DEBTS UNDER LONG-TERM LOANS AND DEBTS

**CHAPTER 13 INTERNATIONAL BALANCE OF PAYMENTS REPORTING,  
AND ESTIMATING**

1301 GENERAL

1302 CENTER/SERVICE AND INTERMEDIATE/INSTALLATION  
LEVEL REPORTING REQUIREMENTS

APPX A DFSD-IN IBOP REPORTS

APPX B DFAS-CL (NAVY) AND DFAS-KC (MARINE CORPS) IBOP REPORTS

APPX C DFAS-DE – AIR FORCE IBOP REPORTS

**CHAPTER 14 DEPOT MAINTENANCE REPORTING**

1401 GENERAL

1402 REPORTING REQUIREMENTS

1403 DEPOT MAINTENANCE WORKLOAD PERFORMED BY ACTIVITIES  
OTHER THAN DWCF DEPOT MAINTENANCE ACTIVITIES

1404 SPECIAL REPORTS

ADD 1 DoD ORGANIC ACTIVITIES THAT ACCOMPLISH DEPOT  
MAINTENANCE TYPE FUNCTIONS

ADD 2 WORK PERFORMANCE CATEGORIES

ADD 3 SECTION A - DoD DEPOT MAINTENANCE COST REPORT FOR ITEMS  
OR SERVICESADD 3 SECTION B - EXPLANATION OF ENTRIES REQUIRED FOR DATA  
RECORD

ADD 3 SECTION C - EDIT REQUIREMENTS

ADD 4 WORK BREAKDOWN STRUCTURE CODE

ADD 5 HARDCOPY REPORTS